

Securities Operations Department

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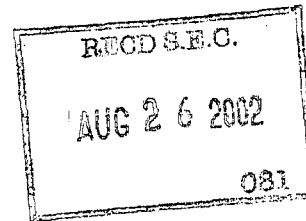
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1-13668



August 26, 2002



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Structured Products Corp., Corporate-Backed Trust Securities (CorTS) Certificates (for Unum Corporation Notes), with a principal amount of \$25,000,200 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 26, 2002. Tentative listing date - August 27, 2002.

Sincerely,

PROCESSED
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THOMSON
FINANCIAL